

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF MISSISSIPPI  
SOUTHERN DIVISION

UNITED STATES OF AMERICA, )

Plaintiff, )

v. )

Civil No. 1:05cv00195-LG-RHW

LEE M. JOHNSON, )

AMWEST SURETY INSURANCE CO., )

HERBERT W. GENTRY, )

CHARLOTTE MILLER HARRIS, )

HOWELL & ROMAINE, LLP, )

LARRY C. SMITH, )

ROBERTSDALE LIVESTOCK AUCTION,) )

STATE OF MISSISSIPPI, )

TRUSTMARK NATIONAL BANK, )

GARY BEECH, AND PEARL RIVER )

COUNTY TAX COLLECTOR, )

Defendants. )

**CONSENT ORDER DISTRIBUTING SALE PROCEEDS**

The principal amount of \$204,000 has been placed in the registry of this Court in relation to the above-named action. In consideration of the Joint Motion for Partial Disbursement of Funds, this Court grants the Motion and authorizes and directs the Clerk of Court to draw checks on the funds on deposit in the registry of this Court in the sum of \$69,055 as follows:

- a. Check amount: \$800.52  
Payable to: Pearl River County Chancery Clerk  
(Refer to PPIN 29332 and tax years 2005 and 2006  
on check)  
Mail to: Pearl River County Tax Collector  
P.O. Box 509  
Poplarville, Mississippi 39470

- b.      Check amount:            \$250.09  
            Payable to:            Pearl River County Tax Collector  
   (Refer to PPIN 29332 and tax year 2007 on check)  
            Mail to:                Pearl River County Tax Collector  
   P.O. Box 509  
   Poplarville, Mississippi 39470
  
- c.      Check amount:            \$531.89  
            Payable to:            Richard C. Fitzpatrick, Esq.  
            Mail to:                Richard C. Fitzpatrick, Esq.  
   P.O. Box 546  
   Poplarville, Mississippi 39470-0546
  
- d.      Check amount:            \$1,285.06  
            Payable to:            United States Treasury  
            Mail to:                Katherine F. Young  
   Technical Services Advisor  
   Internal Revenue Service  
   1555 Poydras Street, Suite 220  
   Stop 65  
   New Orleans, Louisiana 70112
  
- e.      Check amount:            \$66,187.44  
            Payable to:            United States Treasury  
            Mail to:                Laura M. Conner  
   Trial Attorney, Tax Division  
   U.S. Department of Justice  
   P.O. Box 14198  
   Ben Franklin Station  
   Washington, D.C. 20044

In the event that Robertsdale Livestock Auction, Inc., fails to file an objection to the distribution of the remaining funds on deposit within ten (10) days of the filing of the Joint Motion for Disbursement of Funds, then the remaining proceeds on deposit shall be distributed as follows:

- a.      Check amount:            \$67,472.50  
            Payable to:            Larry C. Smith  
            Mail to:                Richard C. Fitzpatrick, Esquire  
   Post Office Box 546  
   Poplarville, MS 39470

- b. Check amount: \$ 67,472.50  
Payable to: Charlotte Miller Harris  
Mail to: Robert R. Marshall, Esquire  
525 Corrine Street  
Hattiesburg, MS 39401
- c. If any proceeds remain, they should be divided equally into thirds with one-third paid each to the United States Treasury, to Larry C. Smith, and to Charlotte Miller Harris and mailed to Laura M. Conner, Richard C. Fitzpatrick, and Robert R. Marshall, respectively, at the addresses noted above.

**SO ORDERED AND ADJUDGED** this the 21<sup>st</sup> day of February, 2008.

s/ *Louis Guirola, Jr.*  
LOUIS GUIROLA, JR.  
UNITED STATES DISTRICT JUDGE

Approved as to form and content:

/s/ Laura M. Conner  
Laura M. Conner  
Trial Attorney, Tax Division  
U.S. Department of Justice  
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Ben Franklin Station  
Washington, D.C. 20044  
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Email: [laura.m.conner@usdoj.gov](mailto:laura.m.conner@usdoj.gov)  
(Attorney for plaintiff United States)

/s/ Richard C. Fitzpatrick  
Richard C. Fitzpatrick, Esq.  
P.O. Box 546  
Poplarville, Mississippi 39470-0546  
Telephone: (601) 795-2206  
(Attorney for defendant Larry C. Smith)

/s/ Joe H. Montgomery  
Joe H. Montgomery, Esq.  
Williams, Williams & Montgomery, P.A.  
P.O. Box 113  
Poplarville, Mississippi 39470  
Telephone: (601) 795-4572  
(Attorney for defendant Gary Beech,  
Pearl River County Tax Collector)

/s/ Robert R. Marshall  
Robert R. Marshall, Esq.  
525 Corinne Street  
Hattiesburg, Mississippi 39401  
Telephone: (601) 582-5015  
(Attorney for defendant  
Charlotte Miller Harris)

/s/ Matthew Q. Tompkins

Matthew Q. Tompkins, Esq.  
Rosen, Cook, Sledge, Davis,  
Shattuck & Oldshue  
P.O. Box 2727  
Tuscaloosa, Alabama 35403-2727  
Telephone: (205) 344-5000  
(Attorney for defendant Robertsedale Livestock Auction)

/s/ James L. Powell

James L. Powell, Esq.  
Mississippi State Tax Commission  
P.O. Box 1033  
Jackson, Mississippi 39215-1033  
Telephone: (601) 923-7412  
(Attorney for defendant State of Mississippi)